

**CERTIFICATE**

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Americus

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure  
and (3) the amount(s) of 2012 Ad Valorem Tax for the various funds for the budget year 2013.

			2013 Adopted Budget		
Table of Contents:		Page No.	Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
Comp. Of Maximum Levy for 2012		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	6	384,150	86,909	✓ 27.600 26 948
Employee Benefit	12-16,102	7	27,450	22,599	✓ 7.190 22650
Parks & Recreation	12-1303	7	38,500	23,710	✓ 7.530 23721
Special Highway		8	62,300		
Sewer		8	178,512		
Equipment Reserve		9	30,503		
Special Parks & Recreation		9	6,000		
Special Law Enforcement		10	4,000		
Capital Improvement Reserve		10	94,000		
Trash		11	54,150		
		11			
					✓ 42.320 133,319
Totals		xxxxxx	879,565	133,219	
Publication		12			

County Clerk's Use Only

3,150,290

November 1st Valuation

Final Assessed Valuation

State Use Only  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes No

Assisted by:

M. Laverne Soctebier, CPA

Attest: 816 2012  
Sammy Lopez  
County Clerk

City of Americus

**COMPUTATION TO DETERMINE LIMIT FOR 2013**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2012 budget	+ \$	<u>132,858</u>
2. Debt service levy in 2012 budget	- \$	<u>          </u>
3. Tax levy excluding debt service	\$	<u>132,858</u>
<b>2012 Valuation Information for Valuation Adjustments:</b>		
4. New improvements for 2012:	+ <u>525</u>	
5. Increase in personal property for 2012:		
5a. Personal Property 2012	+ <u>67,874</u>	
5b. Personal property 2011	- <u>62,638</u>	
5c. Increase in pers property (5a minus 5b)	+ <u>5,236</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2012:		
6a. Real estate	<u>          </u>	
6b. State assessed	+ <u>          </u>	
6c. New improvements	- <u>          </u>	
6d. Total adjustment	+ <u>0</u>	
7. Valuation of property that has changed in use during 2012:	+ <u>3,411</u>	
8. Total valuation adjustment (Sum of 4, 5c, 6d & 7d)	<u>9,172</u>	
9. Total est. valuation July 1, 2012	<u>3,150,888</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>3,141,716</u>	
11. Factor for increase (8 divided by 10)	<u>0.00292</u>	
12. Amount of increase (11 times 3)	+ \$ <u>388</u>	
13. Maximum tax levy, without debt service, without ordinance or resolution (3 plus 12)	\$ <u>133,246</u>	
14. Debt Service Levy in this 2013 Budget.	<u>0</u>	
15. Maximum levy, including debt service, without a Ordinance (13 plus 14).	<u>133,246</u>	

If the 2012 budget includes tax levies,exceeding the total on line 15, you must adopt an ordinance or resolution to exceed this limit and attach a copy to this budget.

City of Americus

**ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) AND 16/20M VEHICLE TAX**

2012 Budgeted Fund	Tax Levy in 2012 Budget	County Treasurer's Estimate for Year 2013		
		MVT	RVT	16/20M Veh
General	79,673	16,495	427	78
Employee Benefit	25,456	5,270	137	25
Parks & Recreation	27,729	5,741	149	27
<b>TOTAL</b>	<b>132,858</b>	<b>27,506</b>	<b>713</b>	<b>130</b>

County Treas Motor Vehicle Estimate 27,506

County Treasurers Recreational Vehicle Estimate 713

County Treasurers 16/20M Vehicle Estimate 130

Motor Vehicle Factor 0.20703

Recreational Vehicle Factor 0.00537

16/20M Vehicle Factor 0.00098

Note: Do not allocate to new, discontinued or any funds that did not have a tax levy in 2012

**Schedule of Transfers**

Fund Transferred From:	Fund Transferred To:	2011 Amount	2012 Amount	2013 Amount	Statute
General	Equipment Reserve	2,000	6,000	6,000	12-1,117
Special Highway	Equipment Reserve	5,000	5,000	10,000	12-1,117

Type of Debt	Date of Issue	Int. Rate %	Amt of Bonds Issued	Amount Outstand 1/1/2012	Date Due		Amount Due 2012		Amount Due 2013	
					Int.	Prin	Int.	Prin.	Int.	Prin.
General Obligation:										
None										
Total G.O. Bonds				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue Bonds				0			0	0	0	0
Other:										
KDHE loan	5/1/2006	3.50	1,637,000	1,258,440	3/1 & 9/1	1-Sep	33,710	70,802	31,878	72,634
Total Indebtedness				1,258,440			33,710	70,802	31,878	72,634

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

	Contract Date	Term of Contract (Months)	Interest Rate %	Total Outright Purchase Price	Other Charges in Contract	Total Amount Financed (Beg Princ)	Principal Balance Due 1/1/2012	Payments Due 2012	Payments Due 2013
Item Purchased Mower	12/21/2010	36	13.75	16,525		16,525	11,071	6,603	6,493
Totals							11,071	6,603	6,493

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	175,884	239,745	174,625
Ad Valorem Tax	108,098	76,486	xxxxxxxxxxxxxxxx
Delinquent Tax	3,957	1,000	1,000
Motor Vehicle Tax	20,854	23,587	16,495
Recreational Vehicle Tax	532	881	427
16/20M vehicle	163	204	78
Local alcoholic liquor	2,018	2,422	1,842
Local sales tax	96,237	65,000	60,000
Franchise Fees	29,580	29,000	29,000
Licenses & Permits	3,520	3,250	3,250
Fines & fees	13,161	12,000	12,000
Reimbursed expense	3,399	5,000	1,500
Miscellaneous	43	0	0
Interest on Idle Funds	647	500	500
<b>Total Receipts</b>	<b>282,209</b>	<b>219,330</b>	<b>126,092</b>
<b>Resources Available:</b>	<b>458,093</b>	<b>459,075</b>	<b>300,717</b>
Expenditures:			
General Administration			
Personal Services	41,799	44,000	49,000
Contractual	24,365	29,500	37,500
Commodities	5,866	8,500	10,500
Capital Outlay	0	2,000	6,750
Condemnation & demolition	10,000	5,000	5,000
Fire			
Contractual	28,250	29,000	29,000
Law Enforcement			
Personal Services	22,037	28,500	30,000
Contractual	6,877	8,500	9,000
Commodities	5,779	7,000	8,500
Capital Outlay	9,600	0	0
Transfer to equipment reserve	2,000	5,000	5,000
Municipal Court			
Personal Services	2,510	2,700	2,900
Contractual	0	500	750
Commodities	50	250	250
Streets & Highways			
Personal Services	20,601	24,000	23,000
Contractual	20,664	30,500	32,500
Commodities	5,450	7,500	75,000
Capital Outlay	0	35,000	40,000
Parks & Recreation			
Personal Services	6,000	7,000	8,000
Contractual	6,500	8,500	9,500
Commodities	0	500	1,000
Transfer to equipment reserve	0	1,000	1,000
<b>Total Expenditures</b>	<b>218,348</b>	<b>284,450</b>	<b>384,150</b>
Unencumbered Cash Balance, Dec 31	239,745	174,625	xxxxxxxxxxxxxxxx

	Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance		384,150
	Tax Required	83,433
Delinquency Computation	4.00 %	3,476
	Amount of 2012 Ad Valorem Tax	86,909

City of Americus

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefit	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	8,371	293	221
Ad Valorem Tax	8,855	24,438	xxxxxxxxxxxxxxxxxx
Delinquent Tax	591	100	100
Motor Vehicle Tax	3,427	1,932	5,270
Recreational Vehicle Tax	85	72	137
16/20M vehicle	45	36	27
Reimbursed expense	122	0	0
<b>Total Receipts</b>	13,125	26,578	5,534
<b>Resources Available:</b>	21,496	26,871	5,755
Expenditures:			
FICA	9,448	9,700	10,300
KPERS	3,989	4,600	4,800
Unemployment	229	350	350
Health insurance	7,133	12,000	12,000
Other benefits	404	0	0
<b>Total Expenditures</b>	21,203	26,650	27,450
Unencumbered Cash Balance, Dec 31	293	221	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			27,450
Tax Required			21,695
Delinquency Computation	4.00 %		904
Amount of 2012 Ad Valorem Tax			22,599

Adopted Budget Parks & Recreation	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	3,552	5,374	3,821
Ad Valorem Tax	18,957	26,620	xxxxxxxxxxxxxxxxxx
Delinquent Tax	902	0	
Motor Vehicle Tax	4,513	4,136	5,741
Recreational Vehicle Tax	114	155	149
16/20M vehicle / slider tax	43	36	27
Concession/admission fees	6,611	6,000	6,000
Reimbursed expense	37	0	
Interest on idle funds	0	0	
<b>Total Receipts</b>	31,177	36,947	11,917
<b>Resources Available:</b>	34,729	42,321	15,738
Pool personal services	12,794	14,500	14,500
Pool contractual	151	700	700
Pool commodities	78	6,500	6,500
Pool capital outlay	0	0	0
Park personal services	298	5,500	5,500
Park contractual	5,918	7,500	7,500
Park commodities	10,116	3,800	3,800
Park capital outlay	0	0	0
<b>Total Expenditures</b>	29,355	38,500	38,500
Unencumbered Cash Balance, Dec 31	5,374	3,821	xxxxxxxxxxxxxxxxxx

	Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance.		38,500
	Tax Required	22,762
Delinquency Computation	4.00 %	948
	Amount of 2012 Ad Valorem Tax	23,710
	Page No. 7	



City of Americus

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	50,871	44,070	39,553
Revenues:			
Gasoline tax	23,109	23,090	23,270
City/county highway	2,750	2,693	2,780
Reimbursed expenses	457	0	200
		0	0
Interest on Idle Funds	0	0	0
<b>Total Receipts</b>	26,316	25,783	26,250
<b>Resources Available:</b>	77,187	69,853	65,803
Expenditures:			
Personal services	0	4,500	6,500
Contractual	10,123	5,800	5,800
Commodities	17,994	15,000	40,000
Capital Outlay	0	0	0
Transfer to equipment reserve	5,000	5,000	10,000
<b>Total Expenditures</b>	33,117	30,300	62,300
Unencumbered Cash Balance, Dec 31	44,070	39,553	3,503

Adopted Budget

Sewer	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	239,448	222,684	193,672
Revenues:			
Charges for services	135,114	134,000	134,000
Connecting/cleaning fees	0	0	0
Special assessments	0	0	0
Reimbursed expenses	50	0	0
<b>Total Receipts</b>	135,164	134,000	134,000
	374,612	356,684	327,672
Expenditures:			
Personal services	14,506	19,000	21,000
Contractual	23,426	28,500	38,500
Commodities	9,484	11,000	14,500
Capital outlay	0	0	0
Debt service	104,512	104,512	104,512
<b>Total Expenditures</b>	151,928	163,012	178,512
Unencumbered Cash Balance, Dec 31	222,684	193,672	149,160

City of Americus

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Equipment Reserve	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	7,662	13,658	22,905
Revenues:			
Transfer from general - mower	0	1,000	1,000
Transfer from Sp. Hwy.y - dump truck	5,000	5,000	10,000
Transfer from general - police car	2,000	5,000	5,000
Cancel prior year encumbrance	18,710		
Sale old equipment		6,850	
Interest on Idle Funds	0	0	0
<b>Total Receipts</b>	25,710	17,850	16,000
<b>Resources Available:</b>	33,372	31,508	38,905
Expenditures:			
Mower payments	6,714	6,603	5,503
Police car	5,000	0	0
Dump truck	8,000	0	25,000
Power broom	0	2,000	0
<b>Total Expenditures</b>	19,714	8,603	30,503
Unencumbered Cash Balance, Dec 31	13,658	22,905	8,402

Adopted Budget

Special Parks & Recreation	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	8,807	10,825	10,748
Revenues:			
Liquor tax	2,018	2,423	1,942
		0	0
Interest on Idle Funds	0	0	0
<b>Total Receipts</b>	2,018	2,423	1,942
<b>Resources Available:</b>	10,825	13,248	12,690
Expenditures:			
Contractual	0	0	3,500
Commodities	0	2,500	2,500
<b>Total Expenditures</b>	0	2,500	6,000
Unencumbered Cash Balance, Dec 31	10,825	10,748	6,690

City of Americus

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Law Enforcement	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	5,680	7,002	5,502
Revenues:			
Forfeitures	0	0	0
Diversions	1,750	1,500	1,500
Reimbursed expense	0		
Interest on Idle Funds			
<b>Total Receipts</b>	1,750	1,500	1,500
<b>Resources Available:</b>	7,430	8,502	7,002
Expenditures:			
Contractual	235	0	0
Commodities	193	3,000	4,000
<b>Total Expenditures</b>	428	3,000	4,000
Unencumbered Cash Balance, Dec 31	7,002	5,502	3,002

Adopted Budget

Capital Improvement Reserve	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	143,574	144,455	139,455
Revenues:			
Reimbursed expense	0	1,000	0
Special assessments	1,841	1,500	1,500
Grant revenue	0	0	0
Loan proceeds	0	0	0
Audit adjustments	0	0	0
Interest on Idle Funds	0	0	0
	1,841	2,500	1,500
<b>Resources Available:</b>	145,415	146,955	140,955
Expenditures:			
Sewer improvements	0	0	0
Street improvements	0	0	50,000
Stop light	960	0	0
Shop building roof		7,500	0
Swimming pool ADA compliance			16,000
Fire hydrants			28,000
<b>Total Expenditures</b>	960	7,500	94,000

Unencumbered Cash Balance, Dec 31	144,455	139,455	46,955
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City of Americus

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Trash	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	9,933	9,555	6,805
Revenues:			
Charge for services	50,012	50,000	52,000
Reimbursed expense	0		
Interest on Idle Funds	0		
<b>Total Receipts</b>	50,012	50,000	52,000
<b>Resources Available:</b>	59,945	59,555	58,805
Expenditures:			
Personal services	2,689	3,000	3,300
Contractual services	47,701	49,500	50,500
Commodities	0	250	350
<b>Total Expenditures</b>	50,390	52,750	54,150
Unencumbered Cash Balance, Dec 31	9,555	6,805	4,655

Adopted Budget

0	Prior Year Actual 2011	Current Year Estimate 2012	Proposed Budget Year 2013
Unencumbered Cash Balance, Jan 1	0	0	0
Revenues:			
Interest on Idle Funds			
	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
			0
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance, Dec 31	0	0	0

# NOTICE OF BUDGET HEARING

The governing body of  
City of Americus  
will meet on the \_\_\_\_\_ of August, 2012 at 7:00 PM at the City Building for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of  
the 2013 budget. Estimated Est Tax Rate\* is subject to change depending on the final assessed valuation.

FUND	2011		20121		Proposed Budget 2013		
	Prior Year Actual Expenditures	Actual Tax Rate *	Current Year Est Expenditures	Actual Tax Rate *	Expenditures	Amount of 2012 Ad Valorem Tax	Est. Tax Rate *
General	218,348	33.921	284,450	25.523	384,150	86,909	27.841
Employee Benefit	21,203	2.779	26,650	8.155	27,450	22,599	7.240
Parks & Recreation	29,355	5.949	38,500	8.883	38,500	23,710	7.596
Special Highway			30,300		62,300		
Sewer	151,928		163,012		178,512		
Equipment Reserve	19,714		8,603		30,503		
Special Parks & Recreation			2,500		6,000		
Special Law Enforcement	428		3,000		4,000		
Capital Improvement Reserve	960		7,500		94,000		
Trash	50,390		52,750		54,150		
Totals	492,326	42.649	617,265	42.561	879,565	133,219	42.677
Less: Transfers	7,000		11,000		16,000		
Net Expenditure	485,326		606,265		863,565		
Total Tax Levied	141,328		132,858		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,313,780		3,121,049		3,121,616		
Outstanding Indebtedness, January 1,	2011		2012		2013		
G.O. Bonds	0		0		0		
Other	1,398,260		1,329,242		1,258,440		
No-Fund Warrants							
Lease Pur Princ	16,525		11,071		5,919		
Total	1,414,785		1,340,313		1,264,359		

\*Tax rates are expressed in mills

Clerk

# AFFIDAVIT OF PUBLICATION

ANSAS, LYON COUNTY, ss:

ns, being first duly sworn, deposes and says: That she  
 e of The Emporia Gazette, a daily newspaper printed  
 f Kansas, and published in and of general circulation in  
 , Kansas, with a general paid circulation on a daily basis  
 ty, Kansas, and that said newspaper is not a trade,  
 aternal publication.

er is a daily published at least 50 times a year; has been  
 continuously and uninterruptedly in said county and state  
 of more than five years prior to the first publication of said  
 as been admitted at the post office of Emporia in said  
 riological matter.

ched notice is a true copy thereof and was published in the  
 ntire issue of said newspaper for ONE DAY ONLY, the  
 ion thereof being made as aforesaid on the 23rd day of  
 ith no subsequent publications being made.

*Michelle Heind*

nd sworn to by me this 25th day of July, 2012.

**RAY J. BEALS**  
 tary Public - State of Kansas  
 Expires January 30, 2015

*Ray J. Beals*  
 Notary Public

\$82.72

Date Paid:

nd approved this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

District Judge

## EXHIBIT A

State of Kansas  
 City/County  
 2013

**NOTICE OF BUDGET HEARING**  
 The governing body of  
 City of Americus  
 will meet on the 14th of August, 2012 at 7:00 PM at the City Building for the purpose of  
 hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building  
 and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of  
 the 2013 budget. Tabulated Etc Tax Rate\* is subject to change depending on the final assumed valuation.

FUND	2011		2012		Proposed Budget 2013	
	Prior Year Actual Expenditures	Actual Tax Rate *	Current Year Est Expenditures	Actual Tax Rate *	Expenditures	Amount of 2012 Ad Valorem Tax, Tax Rate
General	218,348	33.921	254,458	25.523	384,150	86,909 27.841
Employee Benefits	11,303	2.779	26,658	8.155	27,450	22,599 7.348
Parks & Recreation	29,355	5.949	38,540	8.863	38,500	23,710 7.596
Special Highway			30,380		42,300	
Sewer	151,928		163,812		178,512	
Equipment Reserve	19,714		8,603		36,503	
Special Parks & Recreation			2,440		6,000	
Special Law Enforcement	478		3,090		4,000	
Capital Improvement Reserve	860		7,540		94,000	
Trash	58,590		52,759		54,150	
<b>Total</b>	<b>492,136</b>	<b>47.649</b>	<b>617,503</b>	<b>42.561</b>	<b>879,565</b>	<b>133,719 42.678</b>
Less: Transfers	7,000		11,000		16,000	
Net Expenditures	485,136		606,503		863,565	
Total Tax Levied	141,328		132,858		132,858	
Assessed Valuation	3,313,780		3,121,049 *		3,121,616	
Outstanding Indebtedness, January 1, G.O. Bonds	2011 0		2012 0		2013 0	
Other	1,348,240		1,329,242		1,258,440	
Net-Fund Warrant					1,919	
Lease Per Price	16,525		11,871			
<b>Total</b>	<b>1,414,785</b>		<b>1,340,313</b>		<b>1,264,359</b>	

\*Tax rates are expressed in mills

*Thomas Johnson*  
 Clerk